

Centralized Authorization File (CAF) Talking Points

Checkbox Authority

Effective January 2002:

- Employment Tax Returns - Forms 94X
- Excise Tax Returns - Forms 720 and 2290
- Railroad Retirement Returns - Form CT-1

Checkbox authority allows paid preparers to deal with processing questions, refund/credit problems, or balance due issues. Limitations: Expires when return is processed and account is settled. It is superseded by Forms 2848 or 8821.

Oral Taxpayer Information Authority (TIA)

Effective 2002. TIA allows taxpayers to call the IRS and provide the tax practitioner's CAF number to establish a TIA. The designee can immediately call to discuss issues. It can be compared to a paperless Form 8821, Tax Information Authorization.

Power Of Attorney (POA) Processing

Will be centralized in two centers, Memphis and Ogden, beginning January 2002.

Civil Penalties Authorization

In March 2002, third-party authorizations for civil penalties will be recorded to CAF. This will eliminate the need to resubmit an authorization request each time a third party corresponds/calls on a civil penalty.